

DOCKET
ASSESSMENT APPEALS COMMISSION
WEST TENNESSEE MEETING – NOVEMBER 18 – 20, 2014
CONFERENCE ROOM – SHELBY COUNTY ASSESSOR’S OFFICE
1075 MULLINS STATION ROAD, MEMPHIS, TENNESSEE

Tuesday, November 18, 2014							
NO.	TIME	OWNER’S NAME AND ASSESSOR’S ID NO.	COUNTY	TAX YEAR	TAXPAYER’S REPRESENTATIVE	ASSESSOR’S REPRESENTATIVE	STAFF COMMENTS
1.	9:00 AM	<p>Linkscorp Tennessee Three LLC Ward L01, Block 59, Parcels 00106C, 00184, 00185, 00188C & 00199C Multiple Class Property Appeal No. 46366, 46367, 46375, 46376, & 46377</p> <p>Linkscorp Tennessee Three LLC Ward L01, Block 59, Parcels 00106C, 00184, 00185, 00188C, 00199C, & 00201 Commercial Property Appeal No. 48385 thru 48390</p>	Shelby	<p>2006</p> <p>2007</p>	<p>Walter H. Benedict, Jr. Fellers Schewe Scott & Roberts P.O. Box 450233 Atlanta, GA 31145-0233</p> <p>John Dickow Kemper Sports 2801 Lakeside Dr. Suite 207 Bannockburn, IL 60015</p>	<p>Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134</p> <p>John Zelinka, Esq.</p>	<p>These appeals involve the valuation of the subject property comprised of an 18-hole golf course known as “Stonebridge Golf Club” located in Lakeland, Tennessee. For tax year 2006, taxpayer contended the value should be \$2,076,853. The administrative judge affirmed the value determined by the County Board of Equalization for \$4,707,900. For tax year 2007, the administrative judge granted the county’s motion for directed verdict and affirmed the value of \$4,737,900 after the taxpayer’s appraiser refused to testify at the hearing on the \$1,009,468 appraisal report value. Taxpayer appeals to Commission.</p>

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Tuesday, November 18, 2014 (continued)							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
2.	9:30 AM	Craig and Stacy Mednikow Property ID: 001003 A00007 AR# 85610 001003 A00011 AR#85611 001003 A00012 AR# 85612 001003 A00013 AR#85613 001003 A00014 AR#85614 001003 A00016 AR#85615 001003 A00017 AR#85616 001003 A00018 AR#85617 001003 A00019 AR#85618 001003 A00020 AR#85619 001003 A00002 AR#85620	Shelby	2012	Craig and Stacy Mednikow 480 North Front Street Memphis, TN 38105	Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134 John Zelinka, Esq.	This appeal involves the valuation of condominium units at River Merchant Lofts on North Front Street in Memphis. Taxpayers contended the value range should be \$48,627 to \$121,280. The administrative judge affirmed the values determined by the County Board. Taxpayer appeals to Commission.
3.	10:30 AM	Madonna Learning Center, Inc. Property ID: G0219 00113 Tax Years 2008, 2009, 2010, 2011 CLAIM OF EXEMPTION	Shelby	2008- 2011	Robert S. Kirk, Jr. Farris Bobango Branan, PLC 999 S. Shady Grove Road, Suite 500 Memphis, TN 38120	Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134 John Zelinka, Esq.	The AJ affirmed the partial exemption granted to the subject property for tax years 2008 through 2011, but granted 100% exemption effective tax year 2012. Taxpayer appeals to the Commission regarding tax years 2008 through 2011.
4.	1:00 PM	S & S Investment Company Property ID: 093400 00364 AR# 77161	Shelby	2011	John P. Sheahan S&S Investment Company 231 South Center Street Collierville, TN 38017	Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134 John Zelinka, Esq.	The subject property is a vacant lot comprised of 8.486 acres located at 4439 Clarke Road in Shelby County. The taxpayer contends value should be \$60,500 based on purchase price. Assessor asserts value of \$150,000. AJ affirms. Taxpayer appeals to Commission.

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NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
1.	9:00 AM	Directors Commons LLC Map 060, Block 222, Parcel 00180 Industrial Property AR# 60211	Shelby	2009 2010 2011 2012	David C. Scruggs, Esq. Evans Petree, PC 1000 Ridgeway Loop Road, Suite 200 Memphis, TN 38120	Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134 John Zelinka, Esq.	Taxpayer's property consists of a 10.67 acre parcel improved with 8 buildings containing warehouse space located at 3035 Director's Cove in Memphis. The taxpayer contends the valuation should be \$600,000, while the assessor asserts a valuation of \$1,619,300. Administrative Judge adopts value of \$1,341,100 based on income approach. Taxpayer appeals to Commission.
2.	10:00 AM	Shopping Center Associates (PSO) Property ID: 057012 00038 AR# 56858	Shelby	2009	Andrea M. McKinnon, Esq. Evans Petree, PC 1000 Ridgeway Loop Road, Suite 200 Memphis, TN 38120	Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134 John Zelinka, Esq. Shelby Co. Assessor's Office 1075 Mullins Station Road Memphis, TN 38134	This appeal involves the valuation of a 3.87 acre site improved with a 4 story, 126,067 square foot office building at 530 Oak Court in Memphis, TN. The parties stipulated to value the property using a direct capitalization income approach. The taxpayer believes a value of \$7,700,000 is correct; while the assessor contends a value of \$10,976,900 is accurate. The Administrative Judge adopted a total valuation of \$9,523,000. Taxpayer appeals to Commission.

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3.	1:00 PM	Prologis A3 TN I LLC Property ID: 094100 00069 AR# 74722 & 84560	Shelby	2011 & 2012	Andrew Raines, Esq. Evans Petree, PC 1000 Ridgeway Loop Road, Suite 200 Memphis, TN 38120	Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134 John Zelinka, Esq. Shelby Co. Assessor’s Office 1075 Mullins Station Road Memphis, TN 38134	This appeal involves the valuation of seven vacant parcels of industrial land in the southeast section of Memphis, TN. The taxpayer contends lesser valuations for all seven based on an oversupply of industrial land in the area. The assessor agreed to a reduction in one property based on a sales comparison approach. AJ adopts assessor valuations. Taxpayer appeals to Commission.
4.	1:00 PM	Prologis Logistics Services, Inc. Property ID: 094300 00601C AR# 76150 & 84058	Shelby	2011 & 2012	Andrew Raines, Esq. Evans Petree, PC 1000 Ridgeway Loop Road, Suite 200 Memphis, TN 38120	Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134 John Zelinka, Esq. Shelby Co. Assessor’s Office 1075 Mullins Station Road Memphis, TN 38134	This appeal involves the valuation of seven vacant parcels of industrial land in the southeast section of Memphis, TN. The taxpayer contends lesser valuations for all seven based on an oversupply of industrial land in the area. The assessor agreed to a reduction in one property based on a sales comparison approach. AJ adopts assessor valuations. Taxpayer appeals to Commission.

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Thursday, November 20, 2014							
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1.	9:00 AM	Michael A. Lightman Map C02, Block 044A, Parcel 00475 Residential Property AR# 48689	Shelby	2007 2008	David C. Scruggs, Esq. Andrew H. Raines, Esq. Evans Petree, PC 1000 Ridgeway Loop Road, Suite 200 Memphis, TN 38120	Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134 John Zelinka, Esq.	County board of equalization increased value (from 275,200 to \$1,989,900) and revised classification for this 8.42 vacant tract in Collierville, based on recommendation of the assessor. AJ voided county board action because it occurred during a special session of the county board called only to act on appeals.
2.	10:00 AM	Stern Cardiovascular Center, PA Personal Property Account P-182530 AR# 50128	Shelby	2008	David C. Scruggs, Esq. Andrea M. McKinnon, Esq. Andrew H. Raines, Esq. Evans Petree, PC 1000 Ridgeway Loop Road, Suite 200 Memphis, TN 38120	Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134 John Zelinka, Esq.	This appeal involves an assessment that originated as a forced assessment on personal property but was subsequently reduced by the county board of equalization based on a completed schedule presented at the county board hearing. The county board declined to equalize the reduced value because the assessment originated as a forced assessment. Taxpayer appeals to Commission.
3.	1:00 PM	James D.& Mary E. Hoffa Property ID: 060222 00059 Industrial Property AR# 74385 & 84598	Shelby	2011 & 2012	Andrew Raines, Esq. David Scruggs, Esq. Evans Petree, PC 1000 Ridgeway Loop Road, Suite 200 Memphis, TN 38120	Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134 John Zelinka, Esq.	Subject property is a 56,475 -sq. ft. building on 2.61 acres at 1800 Transport Avenue in Memphis, TN. The taxpayer contends value should be \$550,000 based on purchase price, location in a flood zone. The assessor asserts a valuation of \$1,035,600. AJ adopts a value of \$784,000. Taxpayer appeals to Commission.
End of Docket							